

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

**NAME OF GOVERNMENT**

**San Luis Water and Sanitation District**

**ADDRESS**

**811 Pedro St.**

**San Luis, Colorado 81152**

**CONTACT PERSON**

**Mary Lou Aragon**

**PHONE**

**719-672-4100**

**EMAIL**

**FAX**

**For the Year Ended  
12/31/2017  
or fiscal year ended:**

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

**NAME:**

**See Independent Accountants' Compilation Report**

**TITLE**

**FIRM NAME (if applicable)**

**ADDRESS**

**PHONE**

**DATE PREPARED**

(Must be Completed prior to Board approval)

**RELATIONSHIP TO ENTITY**

**PREPARER (SIGNATURE REQUIRED)**

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO	If Yes, date filed:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	



## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*		Fund*	Fund*
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 371,727	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ -	\$ -	Receivables	\$ 27,340	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 76	\$ -
	All Other Assets (specify)			Other Current Assets	\$ 55	\$ -
1-5		\$ -	\$ -			
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 399,198	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 824,675	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 1,223,873	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,223,873	\$ -
<b>Liabilities</b>				<b>Liabilities</b>		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 1,452	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 5,189	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 6,641	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities Service Deposits	\$ 7,331	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 13,972	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 5,772	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 824,675	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted (specify):	\$ -	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 379,454	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 1,204,129	\$ -
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 1,223,873	\$ -

Please use this space to provide explanation of any items on this page

## PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property	\$ -	\$ -	Property	\$ 6,137	\$ -		
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 6,137	\$ -		
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ 29,670	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 198,633	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 217	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -		
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):Miscellaneous	\$ 7,772	\$ -		
2-23		\$ -	\$ -	Costilla County Water/Wastewater Contract	\$ 69,953	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 312,382	\$ -		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-27	Other (specify):	\$ -	\$ -	Other Proceeds from sale of Capital Asset	\$ -	\$ -		
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -		
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 312,382	\$ -		

**GRAND TOTALS**  
\$ 312,382

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 14,975	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 138,188	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 6,894	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 2,338	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 8,598	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 4,716	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 9,995	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 13,280	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ 28,713	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 60,435	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21</b>			<b>Add lines 3-1 through 3-21</b>			
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL EXPENDITURES</b>	\$ 288,132	\$ -	<b>\$ 288,132</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers Out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 63,518	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 60,435	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28)</b>			<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>			
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (3,083)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ 21,167	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,182,962	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ -	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 1,204,129	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

<p>4-1 Does the entity have outstanding debt? <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: Not Applicable <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: Not Applicable <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 35%;">Outstanding at beginning of year*</th> <th style="width: 15%;">Issued during year</th> <th style="width: 15%;">Retired during year</th> <th style="width: 35%;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>General obligation bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Revenue bonds</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Notes/Loans</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Leases</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Developer Advances</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Other (specify):</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> <tr style="font-weight: bold;"> <td>TOTAL</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> <td style="text-align: right;">\$ -</td> </tr> </tbody> </table>	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end	General obligation bonds	\$ -	\$ -	\$ -	Revenue bonds	\$ -	\$ -	\$ -	Notes/Loans	\$ -	\$ -	\$ -	Leases	\$ -	\$ -	\$ -	Developer Advances	\$ -	\$ -	\$ -	Other (specify):	\$ -	\$ -	\$ -	TOTAL	\$ -	\$ -	\$ -	<p style="font-size: small;">*must agree to prior year ending balance</p>
Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end																														
General obligation bonds	\$ -	\$ -	\$ -																														
Revenue bonds	\$ -	\$ -	\$ -																														
Notes/Loans	\$ -	\$ -	\$ -																														
Leases	\$ -	\$ -	\$ -																														
Developer Advances	\$ -	\$ -	\$ -																														
Other (specify):	\$ -	\$ -	\$ -																														
TOTAL	\$ -	\$ -	\$ -																														

Please answer the following questions by marking the appropriate boxes.

YES                      NO

<p>4-5 Does the entity have any authorized, but unissued, debt? How much? <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>If yes: Date the debt was authorized: <span style="float: right;">\$ -</span></p> <p>4-6 Does the entity intend to issue debt within the next calendar year? How much? <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>If yes: 4-7 Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>4-8 Does the entity have any lease agreements? What is being leased? <span style="float: right;"><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO</span></p> <p>If yes: What is the original date of the lease? Number of years of lease? Is the lease subject to annual appropriation? What are the annual lease payments? <span style="float: right;">\$ -</span></p> <p>4-9 Does the entity have a certified mill levy? <span style="float: right;"><input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO</span></p> <p>If yes: Please provide the following mills levied for the year reported (do not enter \$ amounts):</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 70%;">Bond Redemption</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>General/Other</td> <td style="text-align: right;">2.15</td> </tr> <tr style="font-weight: bold;"> <td>TOTAL</td> <td style="text-align: right;">2.15</td> </tr> </table>	Bond Redemption	0.00	General/Other	2.15	TOTAL	2.15	
Bond Redemption	0.00						
General/Other	2.15						
TOTAL	2.15						

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

<b>5-1 YEAR-END Total of ALL Checking and Savings accounts</b>	\$ 129,206	
<b>5-2 Certificates of deposit</b>	\$ 242,521	
TOTAL CASH DEPOSITS		\$ 371,727
<b>Investments</b> (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 371,727

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

<p>5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?</p> <p>5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:</p>	<p style="text-align: center;"><input type="checkbox"/> YES    <input type="checkbox"/> NO    <input checked="" type="checkbox"/> N/A</p> <p style="text-align: center;"><input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO    <input type="checkbox"/> N/A</p>
---	---

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?  YES                       NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:  YES                       NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 600	\$ -	\$ -	\$ 600
Buildings	\$ 212,170	\$ -	\$ -	\$ 212,170
Machinery and equipment	\$ 393,150	\$ 60,435	\$ 35,990	\$ 417,595
Furniture and fixtures	\$ 1,119	\$ -	\$ -	\$ 1,119
Infrastructure	\$ 1,273,042	\$ -	\$ -	\$ 1,273,042
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,052,323)	\$ (63,518)	\$ (35,990)	\$ (1,079,851)
<b>TOTAL</b>	<b>\$ 827,758</b>	<b>\$ (3,083)</b>	<b>\$ -</b>	<b>\$ 824,675</b>

\*must agree to prior year ending balance

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firemen's pension plan?  YES                       NO
- 7-2 Does the entity have a volunteer firemen's pension plan?  YES                       NO

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

**TOTAL**

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

Please use this space to provide any explanations or comments:

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

If yes: Please indicate the amount appropriated for each fund for the year reported

Fund Name	Budgeted Expenditures
Enterprise Fund	\$ 301,415
	\$ -
	\$ -
	\$ -

## PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?         
 Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES                      NO

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?         
 If yes: Date of formation:
- 10-2 Has the entity changed its name in the past or current year?         
 If Yes: NEW name   
 PRIOR name
- 10-3 Is the entity a metropolitan district?
- 10-4 Please indicate what services the entity provides:
- 10-5 Does the entity have an agreement with another government to provide services?         
 If yes: List the name of the other governmental entity and the services provided:

Please use this space to provide any additional explanations or comments not previously included:

## OSA USE ONLY

Entity Wide:	General Fund	Governmental Funds	Enterprise Funds	Notes
Unrestricted Cash & Investments	371,727	Unrestricted Fund Bal	\$ -	
Current Liabilities	6,641	Total Fund Balance	\$ -	
Deferred Inflow	5,772	PY Fund Balance	\$ -	
		Total Revenue	\$ -	
		Total Expenditures	\$ -	
		Interfund In	\$ -	
		Interfund Out	\$ -	
		<b>Proprietary</b>		
		Current Assets	399,198	
		Deferred Outflow	\$ -	
		Current Liabilities	6,641	
		Deferred Inflow	5,772	
		Cash & Investments	371,727	
		Principal Expense	\$ -	
		<b>Government-Wide</b>		
		Total Outstanding Debt	\$ -	
		Authorized but Unissued	\$ -	
		Year Authorized	\$ -	
<b>Governmental</b>		<b>Enterprise Funds</b>		
Total Cash & Investments		Net Position	\$ 1,204,129	
Transfers In		PY Net Position	\$ 1,182,962	
Transfers Out				
Property Tax				
Debt Service Principal				
Total Expenditures				
Total Developer Advances				
Total Developer Repayments				

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES                      NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?                                           

**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures**

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing board. By signing the board member is certifying they are a duly elected or appointed officer of the local government. Governing board members may be verified. Also by signing, the board member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of all current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member	Print Board Member's Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.
1	Christopher Rodriguez	Signed: <u>[Signature]</u> Date: <u>3/28/18</u> My term Expires: <u>5/18/18</u>
2	Angelina M. Espinoza	Signed: <u>[Signature]</u> Date: <u>3/28/18</u> My term Expires: <u>5/2022</u>
3	Janel Medina	Signed: <u>[Signature]</u> Date: <u>3/28/18</u> My term Expires: <u>5/2020</u>
4	Jason C. Medina	Signed: <u>[Signature]</u> Date: <u>3/28/18</u> My term Expires: <u>5/2020</u>
5		Signed: _____ Date: _____ My term Expires: _____
6		Signed: _____ Date: _____ My term Expires: _____
7		Signed: _____ Date: _____ My term Expires: _____

## RESOLUTION FOR EXEMPTION FROM AUDIT

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2017 FOR THE SAN LUIS WATER & SANITATION DISTRICT, STATE OF COLORADO.

WHEREAS, the Board of Directors of the San Luis Water & Sanitation District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603.

(1) WHEREAS, neither revenues or expenditures for the San Luis Water & Sanitation exceeded \$100,000 for Fiscal Year 2016; and

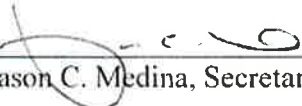
WHEREAS, an application for exemption from audit for the San Luis Water & Sanitation District has been prepared by Wall, Smith, Bateman, Inc., an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the San Luis Water & Sanitation District that the application for exemption from audit for the Sanitation District for the Fiscal Year ended December 31, 2017, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the San Luis Water & Sanitation District, that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the San Luis Water & Sanitation District for the fiscal year ended December 31, 2017.

ADOPTED, THIS 28th DAY OF MARCH, A.D., 2018.

  
\_\_\_\_\_  
Christopher Rodriguez, President

Attest:   
\_\_\_\_\_  
Jason C. Medina, Secretary/Treasurer

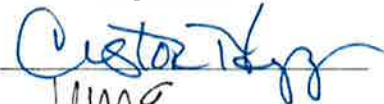
Members of Governing Body:

Date Term Expires:

Signatures:

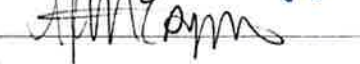
Christopher M. Rodriguez

May, 2018



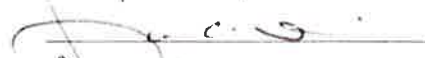
Angelina M. Espinoza

May, 2022



Jason C. Medina

May, 2020



Janel Medina

May, 2020



## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,  
Smith,  
Bateman Inc.

To the Board of Directors  
San Luis Water and Sanitation District  
San Luis, Colorado

Management is responsible for the accompanying financial statements of San Luis Water and Sanitation District (the District), which comprise the balance sheet as of December 31, 2017, and the related operating statement for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

### Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of San Luis Water and Sanitation District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Wall, Smith, Bateman Inc.*

Wall, Smith, Bateman Inc.  
Alamosa, Colorado

March 7, 2018

**Certified Public Accountants**

700 Main Street, Suite 200 PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | [www.wsbcpa.com](http://www.wsbcpa.com)